



The general directorate of revenue updates the duties of users of the electronic invoicing system.



The Ministry of Economy and Finance, through the General Directorate of Revenue (DGI), has published through Resolution No. 201-6299 of July 29, 2025 and Official Digital Gazette No. 30350 of August 25, 2025 the update and restriction on the duties of users of the Electronic Invoicing System of Panama (SFEP).

This initiative seeks to improve fiscal control and traceability of operations, strengthen tax auditing, in addition to maintaining greater operational efficiency and adaptation to global electronic invoicing standards.

The agreement to Decree No. 201-6299 of July 29, 2025:

It indicates that as of January 1, 2026, taxpayers, whether natural or legal persons, must only use the free biller if their annual income does not exceed Thirty-Six Thousand Balboas (B/.36,000.00) with a limit of 100 monthly tax documents. It should be noted that this limitation does not extend to government entities since they do not have limitations on the number of monthly tax documents.

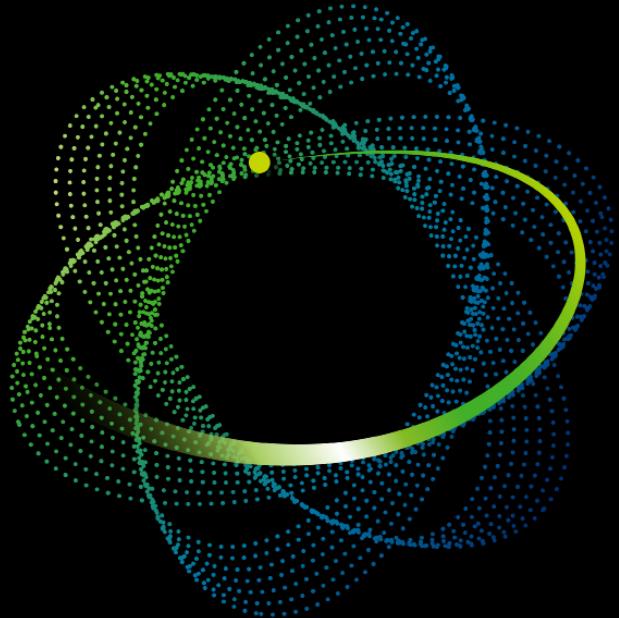
Those who exceed the amount of income set forth above must migrate before January 1, 2026 to an authorized electronic invoicing provider (PAC).

It is warned that those who do not comply with mandatory migration may face tax penalties in accordance with the Tax Code and complementary regulations.

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